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HOUSE BILL 627

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

James Roger Madalena

FOR THE MEDICAID REFORM COMMITTEE

AN ACT

RELATING TO TAXATION; INCREASING THE LIQUOR EXCISE TAX;
CREATING THE STATEWIDE TRAUMA SYSTEM FUND; MAKING
APPROPRIATIONS; AMENDING AND ENACTING SECTIONS OF THE NMSA
1978.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997,
Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION--LOCAL DWI GRANT FUND. --A
distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be
made to:

A. the local DWI grant fund in an amount equal to
[~~thirty-four and fifty-seven hundredths~~] twenty percent of the
net receipts attributable to the liquor excise tax; and

B. the statewide trauma system fund in an amount

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1 equal to thirty-five percent of the net receipts attributable
2 to the liquor excise tax. "

3 Section 2. Section 7-17-5 NMSA 1978 (being Laws 1993,
4 Chapter 65, Section 8, as amended) is amended to read:

5 "7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX. -- There
6 is imposed on [any] a wholesaler who sells alcoholic beverages
7 on which the tax imposed by this section has not been paid an
8 excise tax, to be referred to as the "liquor excise tax", at
9 the following rates on alcoholic beverages sold:

10 A. on spirituous liquors, [~~one dollar sixty cents~~
11 ~~(\$1.60)~~] three dollars twenty cents (\$3.20) per liter;

12 B. on beer, except as provided in Subsection E of
13 this section, [~~forty-one cents (\$.41)~~] eighty-two cents (\$.82)
14 per gallon;

15 C. on wine, except as provided in Subsections D and
16 F of this section, [~~forty-five cents (\$.45)~~] ninety cents
17 (\$.90) per liter;

18 D. on fortified wine, [~~one dollar fifty cents~~
19 ~~(\$1.50)~~] three dollars (\$3.00) per liter;

20 E. on beer manufactured or produced by a
21 microbrewer and sold in this state, provided that proof is
22 furnished to the department that the beer was manufactured or
23 produced by a microbrewer, [~~eight cents (\$.08)~~] sixteen cents
24 (\$.16) per gallon;

25 F. on wine manufactured or produced by a small

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1 winer or winegrower and sold in this state, provided that proof
2 is furnished to the department that the wine was manufactured
3 or produced by a small winer or winegrower, [~~ten cents (\$.10)~~]
4 twenty cents (\$.20) per liter on the first eighty thousand
5 liters sold and [~~twenty cents (\$.20)~~] forty cents (\$.40) per
6 liter on all liters sold over eighty thousand liters but less
7 than five hundred sixty thousand liters; and

8 G. on cider, [~~forty-one cents (\$.41)~~] eighty-two
9 cents (\$.82) per gallon. "

10 Section 3. [NEW MATERIAL] STATEWIDE TRAUMA SYSTEM FUND--
11 CREATED--DISTRIBUTION.--The "statewide trauma system fund" is
12 created in the state treasury to provide funding for health-
13 related services and programs. The fund shall consist of
14 distributions from the liquor excise tax and any other money
15 accruing to the fund from appropriations, gifts, grants,
16 donations and income from investment of the fund. Money in the
17 fund is appropriated to the department of health to develop a
18 statewide trauma system that includes financial support to
19 designated trauma center hospitals and providers for the cost
20 of providing uncompensated care to persons whose injuries are
21 related to alcohol consumption, for other alcohol abuse
22 prevention programs and for related trauma system services.
23 The department of health shall administer the fund and adopt
24 regulations necessary to carry out the provisions of this
25 section. Expenditures from the fund shall be by warrant of the

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1 secretary of finance and administration on vouchers signed by
2 the secretary of health or his authorized representative.
3 Money in the fund shall not revert at the end of a fiscal year
4 to any other fund.

5 Section 4. APPROPRIATION. -- Sixteen million dollars
6 (\$16,000,000) is appropriated from the statewide trauma system
7 fund to the human services department for expenditure in fiscal
8 year 2004 and subsequent fiscal years for medicaid services
9 under Title 19 or Title 21 of the federal Social Security Act.
10 Any unexpended or unencumbered balance remaining at the end of
11 a fiscal year shall not revert to the statewide trauma system
12 fund.

13 Section 5. EFFECTIVE DATE. --

14 A. The effective date of the provisions of Sections
15 1 and 3 of this act is August 1, 2003.

16 B. The effective date of the provisions of Section
17 2 of this act is July 1, 2003.